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Chapter 7 Trustee

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Mr. Bruce Campbell
U.S. Trustee's Office
110 N. College Ave., Suite 300
Tyler, Texas 75702

Via E-Mail

Re: Chapter 7 # 03-90509; Danny and Brenda Roland, Debtors

Dear Bruce:

The liquidation of this estate consisted of several parts. One part was the collection of accounts receivable. This generated some fund for the estate. Another part was the liquidation of trailers and equipment which were sold to individual purchasers. These items were secured by Texas Bank. After the payment of the Texas Bank liens, there were funds generated over and above the debt to provide funds for the estate. After the sale and liquidation of these assets, the remaining assets were sold at auction. It is impossible to predict with any accuracy the amount which will be generated by the sale of any particular item, how collectable the receivables will be or the amount that will be generated at an auction sale. Receipts generated by the auction, before expenses, generated over \$29,000. The funds generated on behalf of the estate through the collection of accounts receivable, sale of trailers and equipment, and liquidation of the remaining assets by auction, were substantial. They were well over and above the amount of the secured claims and the funds will be used to pay a priority claim of the IRS, thus leaving no funds to pay to non-priority claimants. Please let me know if you need any further information.

Yours truly,

/S:/DANIEL J. GOLDBERG

Daniel Jacob Goldberg

DJG/tmd

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